

SIMS FOODS, INC.
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February 1, 2007

Honorable Judge Mark Fuller
United States District Judge

RE: Judy Banks Sims

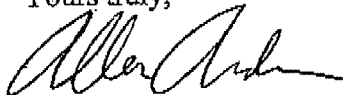
Dear Judge Fuller:

My business is, Sims Foods, Inc., which sells Wickles Pickles and related food products. My two business partners are Trey Sims and Will Sims whose mother is Judy Sims. Our business is growing and we are now distributing nationally. Judy has been a tremendous part of our business. We are in the same office building with Mr. Sims' law office. Judy helps us answer the phone, does all our typing, and helps us with billing. We are out of the office and in the warehouse for several hours each day and she keeps the office going for us. More than anything, she has developed a good working relationship with our grocery store chain representatives. Getting paid in the food business is a slow process. She is able to call and get bills paid without offending our large customers.

Further she is a fine person and a pleasure to be with and to work with. She is the optimist in our office. There have been many times when things were not so good and we were all ready to give up, but she is always positive and able to help us 'keep the faith'.

We cannot replace her if she is sent to prison. It would have a huge negative impact on our business. Please consider probation for her.

Yours truly,



Allen Anderson

